

Registered Charity Number
1209425

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO

Report and Accounts

30 April 2025

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Report and accounts
Contents

	Page
Charity information	1
Trustees report	2
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8
Detailed statement of income	11
Detailed statement of expenditure	12

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Charity information

Trustees

J C Brannon
E Corless
H L Prady

Address

Skerton Community Centre
King Georges Field
Slyne Road
Lancaster
LA1 2JH

Registered charity number

1209425

Independent examiner

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Trustees' report
for the year ended 30 April 2025

Reference and administrative details

The full name of the charity is Skerton (Lancaster) Community Association CIO.

The charity registration number is 1209425.

The principal address is Skerton Community Centre, King Georges Field, Slyne Road, Lancaster, LA1 2JH.

The trustees of the charity during the year were :-

J C Brannon, E Corless, H L Prady, J Rawlinson (resigned).

Structure, governance and management

The charity was registered as a Charitable Incorporated Organisation on the 5th of August 2024.

It was formed when the existing charity Skerton (Lancaster) Community Association, charity registration number 1058920, changed it's legal form to a Charitable Incorporated Organisation.

Trustees are either elected by the membership or appointed by the existing trustees.

Objectives and activities

The objects of the charity are;

a) To promote the benefit of the inhabitants of Skerton wards and the surrounding area without distinction of sex, sexual orientation, race or, of political, religious or other opinions, by associating together the said inhabitants, the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

b) To establish or secure a community centre and to maintain and manage the same (alone or together with any local authority or any other person or body) in furtherance of these objects.

The association shall be non-party in politics and non-sectarian in religion.

The main activities undertaken in relation to these objectives is the provision of Skerton Community Centre and facilities for people of all ages, which offer a wide range of services and activities to the local community.

The trustees confirm that they have referred to the guidance on public benefit by the Charity Commission and consider that the charity's activities and aims during the year were carried out for the public benefit. The centre welcomes all people regardless of personal background, faith, gender or personal circumstances.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Trustees' report
for the year ended 30 April 2025

Financial review

The results for the year and financial position of the charity are set out in the annexed accounts.

The accounts show the combined results of the merged charities, and have been prepared as though they had always been part of the same (restructured) charity.

Skerton Community Association wishes to express its thanks and appreciation to the following charitable trusts, foundations, and other grant awarding bodies for their support towards the ongoing work of Skerton Community Centre.

Mobility Trust.
Francis C Scott Charitable Trust.
The Woodroffe Benton Foundation.
The Neighbourly Foundation.
The National Lottery.
3R Foundation.
The Household Support Fund.
Lancashire Community Food Grant Scheme
Arnold Clarke Foundation.

The total freely available reserves at the year end is £54,813.

Achievements and performance

The achievement is the thriving community centre which provides access to various groups for the area.

The trustees are satisfied with the performance of the charity during the year and the position at 30 April 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Trustees' report
for the year ended 30 April 2025

Statement of trustees' responsibilities

Charity Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those accounts the trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report. The responsibility of the independent examiner in relation to the trustees' report, is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the accounts.

This report was approved by the board of trustees on 18 February 2026.

J C Brannon
Trustee

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Independent examiner's report to the trustees
for the year ended 30 April 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J R Lowes MAAT
102 Broadway
Morecambe
LA4 5XY

18 February 2026

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Statement of financial activities
for the year ended 30 April 2025

	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2025 £	2025 £	2025 £	2024 £
Income				
Donations and grants	55	100,335	100,390	58,690
Fundraising events	2,374	-	2,374	5,037
Income from activities	31,615	-	31,615	25,326
Total income	34,044	100,335	134,379	89,053
Expenditure				
Community centre running costs	14,269	-	14,269	9,407
Cost of activities	18,533	79,851	98,384	90,122
Administration expenses	3,144	-	3,144	1,824
Total expenditure	35,946	79,851	115,797	101,353
Net increase / (decrease) in funds	(1,902)	20,484	18,582	(12,300)
Reconciliation of funds				
Total funds brought forward	60,501	37,487	97,988	110,288
Total funds carried forward	58,599	57,971	116,570	97,988

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO**Balance sheet****as at 30 April 2025**

	Notes	2025 £	2024 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	4	3,786	4,207
Current assets			
Debtors	5	2,237	3,948
Cash at bank	6	<u>113,062</u>	<u>92,058</u>
		115,299	96,006
Current liabilities			
Creditors	7	<u>(2,515)</u>	<u>(2,225)</u>
Net current assets		112,784	93,781
Net assets		<u>116,570</u>	<u>97,988</u>
<i>The funds of the charity :</i>			
Unrestricted fund		58,599	60,501
Restricted funds	8	<u>57,971</u>	<u>37,487</u>
		116,570	97,988
Total charity funds		<u>116,570</u>	<u>97,988</u>

On behalf of the trustees

E Corless**Approved by the trustees on 18 February 2026**

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Notes to the accounts
for the year ended 30 April 2025

1 Accounting policies

Basis of preparation of the accounts

The accounts have been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and have been drawn up in accordance with the provisions of the Charities Act.

Accounting convention

The accounts are prepared, on a going concern basis, under the historical cost convention.

Recognition of income

All income is accounted for when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Volunteer help

The value of any voluntary help received is not included in these accounts.

Recognition of expenditure

Expenditure is accounted for on the accruals basis in accordance with normal accounting principles.

Fixed assets and depreciation

All tangible fixed assets are stated at cost or, if gifted, at the value to the charity on receipt.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful economic lives.

Equipment - 10% on the reducing balance basis.

Recognition of liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Unrestricted fund

The unrestricted fund comprise of amounts retained by the charity for general use. They are expendable at the discretion of the charity, in furtherance of the objects of the charity.

Taxation

As a registered charity, the company is exempt from taxation to the extent that its income and gains are applicable to charitable purposes only.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Notes to the accounts
for the year ended 30 April 2025

2 Cost of independent examination and accountancy services	2025	2024
	£	£
Independent examiner's fee for reporting on the accounts	750	735
Other accountancy services paid to the independent examiner	340	310
	<u>1,090</u>	<u>1,045</u>

3 Staff costs	2025	2024
	£	£
Gross salaries, pensions and social security costs	66,091	61,248
Numbers of employees		
Engaged on charitable activities	4	4

4 Tangible assets	Equipment
	£
Asset cost	
At 1 May 2024	31,843
Additions	-
At 30 April 2025	<u>31,843</u>
Accumulated depreciation	
At 1 May 2024	27,636
Charge for the year	421
At 30 April 2025	<u>28,057</u>
Net book value	
At 30 April 2025	<u>3,786</u>
At 30 April 2024	<u>4,207</u>

5 Debtors	2025	2024
	£	£
Accrued income	1,391	2,817
Prepayments	846	1,131
	<u>2,237</u>	<u>3,948</u>

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Notes to the accounts
for the year ended 30 April 2025

6 Cash at bank

	Unrestricted fund £	Restricted funds £	2025 Total £	2024 Total £
General account	53,968	-	53,968	53,766
Restricted account	-	59,094	59,094	38,292
	<u>53,968</u>	<u>59,094</u>	<u>113,062</u>	<u>92,058</u>

7 Creditors

	2025 £	2024 £
Trade creditors	642	685
Accrued expenses	750	735
Paye and pension contributions	1,123	805
	<u>2,515</u>	<u>2,225</u>

8 Restricted funds

	Funds at 2024 £	Incoming resources £	Outgoing resources £	Funds at 2025 £
Salary and wages fund	37,487	78,695	66,091	50,091
Other restricted funds	-	21,640	13,760	7,880
	<u>37,487</u>	<u>100,335</u>	<u>79,851</u>	<u>57,971</u>

9 Expenses paid to trustees or persons connected with trustees

None of the trustees were paid any remuneration or expenses by the charity during the year.

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Detailed statement of financial activities
for the year ended 30 April 2025

Income	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2025 £	2025 £	2025 £	2024 £
Donations and grants				
Donations and grants received	55	100,335	100,390	58,690
Total donations and grants	55	100,335	100,390	58,690
Fundraising events				
Fundraising activities	2,374	-	2,374	5,037
Total fundraising events	2,374	-	2,374	5,037
Income from activities				
Income from community centre services	31,615	-	31,615	25,326
Total from activities	31,615	-	31,615	25,326
Total income	34,044	100,335	134,379	89,053

SKERTON (LANCASTER) COMMUNITY ASSOCIATION CIO
Detailed statement of financial activities
for the year ended 30 April 2025

Expenditure	Unrestricted funds	Restricted funds	Total Funds this year	Total Funds last year
	2025	2025	2025	2024
	£	£	£	£
Community centre running costs				
Rent	1,860	-	1,860	1,840
Water charges	609	-	609	678
Insurance	1,991	-	1,991	1,995
Light and heat	3,920	-	3,920	2,726
Repairs, equipment and improvements	5,035	-	5,035	1,212
Cleaning materials and refuse charges	854	-	854	956
Total community centre running costs	14,269	-	14,269	9,407
Cost of activities				
Cost of providing community centre services	15,217	13,760	28,977	26,435
Advertising, website and marketing	221	-	221	281
Depreciation of equipment	421	-	421	468
Sundry expenses	1,433	-	1,433	950
Volunteer and staff expenses	1,241	-	1,241	740
Wages, pensions and national insurance	-	66,091	66,091	61,248
Total cost of activities	18,533	79,851	98,384	90,122
Administration expenses				
Telephone and broadband	753	-	753	716
Postage and stationery	109	-	109	33
Bank charges	48	-	48	-
Professional fees	1,144	-	1,144	-
Accountancy fees	1,090	-	1,090	1,075
Total administration expenses	3,144	-	3,144	1,824
Total expenditure	35,946	79,851	115,797	101,353